G R S App F IX 4]

Previous References

1941 -

(ML)

File No 112-4f

Serial Nos 54, 74

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

/

Part B for August-42

SUBJECT

The levy of terminal tax on Kerosene in the Bassein Town Municipality

To,

The Deputy Collector

L 1627/5842

Issues certain instructions regarding the -

Nos 24 & 44

7175
1

General and Revenue Secretariat | File No 112 of 194/ | [App F III-2

Serial No 54

From

The Deputy Commissioner
Hadm District

Letter No A-3 C 5537/338 dated 25 May 1942.

States that the Municipal council Buner Town, have resolved to levy terminal tax on 50/ of the Kerosene oil received in the depot belonging to Burma-Shell Co, situated within the municipal limits and requests sanction to the proposal

H P

1) The Municipal Council have resolved to levy a terminal tax on 50/, of the Kerosene oil received in the Burmah-Shell Co, at Buner

2) It is reported that there are two storage rooms belonging to Messrs M V Maralwaddanga and Hajee Habib Musa Saut, who are the agents of the Co.

3) At present octroi at 2 annas per tin is levied on the import within the limits of the Municipality as being levied and the income therefrom is stated to be only Rs 250/- per annum the Municipality expect an improvement in the income by the proposed levy of the terminal tax, as they consider that there is scope for leaky

NOTE—Cont Sheet

WD 041 5—GPB—55 000—23 10 41

Levy of terminal tax on Kerosene oil
Burma Town Municipality

Vol File No 112 71/5/1 of 1941 | General and Revenue Secretariat

Serial No

of income in the present System
Subd for orders
28/6/42 4) Burma is a Town Fund octroi duty is now levied at two annas per tin of four gallons of Kerosene oil, brought into the Municipal limits for consumption
5) The proposal of the Burma Municipal to levy octroi on 50% of the quantity of Kerosene oil received in the Kerosene depot of the Burma Shell Co at Burma, which is situated by the side of the Railway station, just as has been ordered in the case of the Kerosene oil imported into the Prescribed Zones the Agents of the Company have protested against this measure.
6) It will be seen from the records that there is some difference between the resolution as passed by the Municipal to the effect that the levy may be at the rate of one anna on octroi of 4 gallons tins and the recommendation now made is to levy a terminal tax at 2 as on 50% of the quantity of Kerosene received in the Kerosene depot. The exact proposal

Serial No

sent up for sanction will have to be ascertained

7) In the D^o^ letter, the case of other towns like Trichy, Madura & Karur have been quoted. Special mention is made of the practice in this respect in the Arrakkee Town Utility, sanctioned in Pro dated 23 2 1940. In the case of the last town, the Kool godowns are situated beyond the municipal limits, while in the case of Bezwada they are all situated within the M^l^ limits. This makes a world of difference, as under the Statute, it would be proper to levy octroi on goods brought into the M^l^ limits for consumption and not on the entire quantity imported the destination of which may be far beyond the limits of the Utility. While there is much force in the contention of the M^l^ that the realization from this source of octroi is only Rs 25000 p.a. having regard to the large imports every week by Railway, & the population of the Bezwada Town & the lighting done by means of Kool Some method has to be devised by which the leakage under this source of revenue could be minimised & the income improved. Kind reference is, in this connection invited to the procedure in vogue in the Mysore City Utility which may perhaps be commended to the Bezwada Town

NOTE—Contn. Sheet

WD 04155—GPB—55 000—23 10 41

4) Levy of terminal tax on Kerosene in the Bassa Town municipality 1175

Ad File No 112 of 1941

General and Revenue Secretariat

Serial No

municipal council for adoption. The Mcl may try the arrangement for a year or two and then report as how it has worked during the period. The proposal to levy terminal taxes appears to be contrary to the statute & ought not be accepted.

For orders

Lawrence 7/7/42

SECY LAW DEPT 28 JUL 1942 GOVT OF LIBERIA

8) As may be done as the Sadown act with the Municipal Council the proposal cannot be sanctioned

Mcl 20-7-42

OFFICE OF THE MINISTER FOR L S G & P H Date 20.7.42. No. 685

23 7 42

Copy 23/7

10) Draft ltr

23/7/42

11) Off-letter is put up for appl

28/7/42

12) Done

31 7 42

P. T. O

General and Revenue Secretariat — File No 112 of 1941 — [App F III-2

Serial No 74

To

The Deputy Commissioner
Kadma Distt

Letter No L/1627 dated 5th Aug 42 states that the proposal to levy the terminal tax does not commend itself to Govt as the godowns are situated within the municipal limits and forwards a copy of the letter received from the Deputy Commissioner — one the levy of octroi duty on K oil seed thro Rly — for being communicated to the Govt

Bill

WD (41 5—GPB—5 000— 3 10 41

File No of 194

General and Revenue Secretariat

Serial No	

7175/2

GOVERNMENT OF MYSORE

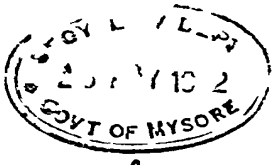
OFFICE OF
The Deputy Commissioner,
Kadur District,
Chikmagalur

No AS C 5537-538/41-42
Encls One file

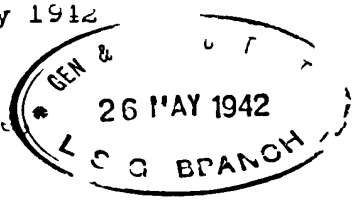
MC 112-41-54

Date 25th May 1942

To



The Secretary to the Government of Mysore,
Law Department,
Bangalore



Subject - Re the levy of terminal tax on Kerosene in the Birur Town Municipality

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I have the honour to state that the Town Municipal Council, Birur, have resolved at their meeting held on 31st December 1941 to levy terminal tax on 50% of the Kerosene oil received in the oil depot belonging to Messrs Burmah-Shell Co., at Birur, as there is great leakage of Octroi on this article, at present the Octroi duty on kerosene at present is levied at Rs 0-2-0 per tin of 4 gallons, which is brought for consumption within the limits of the Municipality There are two kerosene storage rooms belonging to Messrs V Arulasalapa and Hajee H Dada Musa Sait, who receive the supply from the Burmah-Shell Co

2 Necessary formalities prescribed in the Town Municipalities Act have been observed The only objections received are from the Agents of the Burmah-Shell Co., and from the Burmah-Shell Office at Belgaum These objections are duly considered by the Municipal Council, Birur, and they have decided therein that the terminal tax be levied, as there is great scope for smuggling in these transactions and the income under this head is too poor when compared with the consumption of oil in the locality

3 In this connection, I wish to state that this tax is levied in the towns of Davanagere, Tumkur, Kadur, Hassan and Arsikere and I invite kind reference to Government Order No I 7387-8/41 60-38-125 dated 23rd February 1940, sanctioning the levy of the terminal tax in the Arsikere Town, copy of which is enclosed in the records I request

HCI

that sanction of Government may be kindly obtained to the proposal of the Town Municipal Council, Birur, to levy octroi on 50 % of the quantity of kerosene received in the kerosene depot of Burmah-Shell Co , at Birur, which is situated by the side of the Railway Station

The connected records are enclosed for reference and kind return when done with

I have the honour to be,
Sir,
Your most obedient servant,

Assistant Commissioner,
for Deputy Commissioner,
Kadur District

CI 2

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *19*

Date of issue 5/8/42

Signed by Ins Q R Rao

List of enclosures

Copied by

Examined by

Section ML

File No 42-41

Serial No 74

No L. 1627/ 6th Records

To The Deputy Commissioner

Kaduna District—

Subject — Levy of terminal tax on Kerosene oil for the Town Municipality

Sir,

With reference to your letter No A-3 c 5537-338/41-42 dated 25th May 1942, on the above Subject, I am directed to state that according to the provisions of the Town Municipalities Act 1933, Octroi should be levied on the quantity of the Kerosene oil

WD 086—GPB—40 000—30 7 40

brought into the municipal limits for consumption and not on the entire quantity imported, the distribution of which may be far beyond the municipal limits. From this, it is reported that the Kerosene Oil godowns are situated within the municipal limits of Barrackpore whereas in the case of Arrackhere referred to ~~by~~ you in your letter, the godowns are beyond the municipal limits. In view of the above facts, the proposal made by the municipal council to levy a terminal tax on Kerosene Oil does not commend itself to Govt. In this connection however Govt. observe that there is some force in the contention of the municipal council that the realisations from this source in the Barrackpore Town municipality are meagre, having regard to the large

G R S App F G 3

GFNERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*

(H W - no 69-36 to be typed)

WD 0186— B—15 000 -6 9 34

weekly imports and the lighting done by Kerosene oil in the Town It is necessary to devise some method by which the leakage under this source of revenue could be ~~corrected~~ arrested and the income improved I am therefore to forward herewith a copy of the letter dated 4th Octor 1939 received from the President-Coly Municipal Council Mysore in regard to the practice in vogue in the Mysore Coly Municipality for the levy of Octroi duty on Kerosene oil, received thro the Railways - which may be communicated to the Bijur Town Municipal for adoption the Municipal may try the arrangement referred to therein for a year or two and then submit a report to Govt.

as to how it has worked
during the period

The records are returned
herewith

I have etc

[signature]
for Secretary to Govt
Law Depart

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 1627 - Fifty-second / Mel 112-41-74 Dated Bangalore 5 August 1942

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore

Law Department

To

The Deputy Commissioner,
Kadur District

Subject - Levy of terminal tax on Kerosene oil in the Birur Town Municipality

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S i r,

With reference to your letter o A-3 C 5537-338/41-42 dated 25th May 1942, on the above subject, I am directed to state that, according to the provisions of the Town Municipalities Act 1933, Octroi should be levied on the quantity of the Kerosene oil brought into the municipal limits for consumption and not on the entire quantity imported, the distribution of which may be beyond the limits Further, it is reported that the Kerosene oil godowns are situated within the municipal limits of Birur whereas in the case of Arasikere referred to in your letter, the godowns are beyond the municipal limits In view of the above facts, the proposal made by the municipal council to levy a terminal tax on kerosene oil does not commend itself to Government

In this connection Government however observe that there is some force in the contention of the municipal council that the realisations from this source in the Birur Town Municipality are meagre, having regard to the large weekly imports and the lighting done by kerosene oil in the Town It is necessary to devise some method by which the leakage under this source of revenue could be avoided and the income improved I am therefore to forward herewith a copy of the letter dated 4th October 1939 received from the President City Municipal Council Mysore in regard to the practice in vogue in the Mysore city Municipality for the levy of Octroi duty on keros--

P T O

oil received through the Railways which may be communicated to the Birur Town Municipal Council for adoption The Municipal Council may try the arrargement referred to therein for a year or two and then submit a report to Government as to how it has worked during the period

The records are returned herewith

I have the honour to be
Sir,
Your most obedient servant,

for Secretary to Government,
Law Department

BLK/2